the port director, as the case may be, shall forthwith transmit all papers and the stenographic record of any hearing, to the Commissioner of Customs, together with his recommendation for final action. Following a hearing and within 10 calendar days after delivery of a copy of the stenographic record, the container station operator may submit to the Commissioner of Customs, in writing, additional views and arguments on the basis of such record. If neither the container station operator nor his attorney appear for a scheduled hearing, the hearing officer shall conclude the hearing and transmit all papers with his recommendation to the Commissioner of Customs. The Commissioner shall thereafter render his decision, in writing, stating his reasons therefor, with respect to the action proposed by the hearing officer or the port director. Such decision shall be transmitted to the port director and served by him on the container station operator.

[T.D. 73–286, 38 FR 28289, Oct. 12, 1973, as amended by T.D. 88–63, 53 FR 40219, Oct. 14, 1988]

## § 19.49 Entry of containerized merchandise.

Merchandise not entered within the lay order period, or extension thereof, shall be placed in general order. The importing carrier shall issue carrier's certificates for individual shipments in a container. Entries covering merchandise transferred to a container station shall clearly show that the merchandise is at the container station.

## PART 24—CUSTOMS FINANCIAL AND ACCOUNTING PROCEDURE

Sec.

- 24.1 Collection of Customs duties, taxes, fees, interest, and other charges.
- 24.2 Persons authorized to receive Customs collections.
- 24.3 Bills and accounts; receipts.
- 24.3a Customs bills; interest assessment; delinquency; notice to principal and surety.
- 24.4 Optional method for payment of estimated import taxes on alcoholic beverages upon entry, or withdrawal from warehouse, for consumption.
- 24.5 Filing identification number.

- 24.11 Notice to importer or owner of increased or additional duties, taxes, fees and interest.
- 24.12 Customs fees; charges for storage.
- 24.13 Car, compartment, and package seals; kind, procurement.
- 24.13a Car, compartment, and package seals; and fastenings; standards; acceptance by Customs.
- 24.14 Salable Customs forms.
- 24.16 Overtime services; overtime compensation and premium pay for Customs Officers; rate of compensation.
- 24.17 Reimbursable services of CBP employees.
- 24.18 Preclearance of air travelers in a foreign country; reimbursable cost.
- 24.21 Administrative overhead charges.
- 24.22 Fees for certain services.
- 24.23 Fees for processing merchandise.
- 24.24 Harbor maintenance fee.
- 24.25 Statement processing and Automated Clearinghouse.
- 24.26 Automated Clearinghouse credit.
- 24.32 Claims; unpaid compensation of deceased employees and death benefits.
- 24.34 Vouchers; vendors' bills of sale; invoices.
- 24.36 Refunds of excessive duties, taxes, etc.
- $24.70\,$  Claims; deceased or incompetent public creditors.
- 24.71 Claims for personal injury or damages to or loss of privately owned property.
- 24.72 Claims; set-off.
- 24.73 Miscellaneous claims.

AUTHORITY: 5 U.S.C. 301; 19 U.S.C. 58a-58c, 66, 1202 (General Note 3(i), Harmonized Tariff Schedule of the United States), 1505, 1520, 1624; 26 U.S.C. 4461, 4462; 31 U.S.C. 9701; Public Law 107-296, 116 Stat. 2135 (6 U.S.C. 1 et. seq.);

Section 24.1 also issued under 19 U.S.C. 197, 198, 1648:

Section 24.4 also issued under 19 U.S.C. 1623, 26 U.S.C. 5007, 5054, 5061, 7805;

Section 24.11 also issued under 19 U.S.C. 1485(d):

Section 24.12 also issued under 19 U.S.C. 1524, 46 U.S.C. 31302;

Section 24.14 also issued under 19 U.S.C. 1; Section 24.16 also issued under 19 U.S.C. 261, 267, 1450, 1451, 1452, 1623; 46 U.S.C. 2111, 2112;

Section 24.17 also issued under 19 U.S.C. 261, 267, 1450, 1451, 1452, 1456, 1524, 1557, 1562; 46 U.S.C. 2110, 2111, 2112;

Section 24.23 also issued under 19 U.S.C. 3332;

Section 24.32 also issued under 5 U.S.C. 5582 5583

Section 24.36 also issued under 26 U.S.C. 6423.

SOURCE: 28 FR 14808, Dec. 31, 1963, unless otherwise noted.